

## CHANGES APRIL 2, 2001 THROUGH MARCH 29, 2002

**TITLE 26—INTERNAL REVENUE****Chapter I—Internal Revenue Service, Department of the Treasury  
(Parts 1—799)**

|  |              |  |              |
|--|--------------|--|--------------|
| 1 Authority citation amended .....   | <b>32902</b> | 1.475(b)-1 (d)(2) amended.....   | 12866        |
| <b>33463, 37889, 37899, 40590, 66310,</b>  |              | 1.679-0 Added .....  | <b>37889</b> |
| <b>67083</b>   |              | 1.679-1 Added .....  | <b>37889</b> |
| Authority citation corrected.....  | <b>41133</b> | 1.679-2 Added .....  | <b>37889</b> |
| Authority citation amended ....12, 819,  |              | 1.679-3 Added .....  | <b>37889</b> |
| 1082, 4174, 11036, 12865, 15114  |              | 1.679-4 Added .....  | <b>37889</b> |
| Technical correction .....   | 4177         | 1.679-5 Added .....  | <b>37889</b> |
| Corrected .....  | 5061         | 1.679-6 Added .....  | <b>37889</b> |
| 1.32-3 Added .....   | <b>33637</b> | 1.679-7 Added .....  | <b>37889</b> |
| 1.32-3T Removed.....   | <b>33637</b> | 1.684-1 Added .....  | <b>37899</b> |
| 1.45D-1T Added (temporary).....  | <b>66310</b> | 1.684-2 Added .....  | <b>37899</b> |
| 1.125-3 Added .....  | <b>52677</b> | 1.684-3 Added .....  | <b>37899</b> |
| Corrected.....   | <b>63920</b> | 1.684-4 Added .....  | <b>37899</b> |
| 1.125-4 (g) amended.....   | <b>52680</b> | 1.684-5 Added .....  | <b>37899</b> |
| 1.132-9 (b) corrected.....   | <b>18190</b> | 1.705-1 (a)(7) added .....   | 15114        |
| 1.141-3 (c)(3), (d)(3)(i)(A), (ii)(A),<br>(f) <i>Examples 10, 12, 13, 15 and</i><br><i>16</i> amended .....          | <b>58062</b> | 1.705-2 Added .....  | 15114        |
| 1.141-15 (b) existing text des-<br>gnated as (b)(1); new (b)(1)<br>heading and (2) added.....                        | <b>58062</b> | 1.732-3 Added .....  | <b>32902</b> |
| 1.197-2(k) <i>Example 23</i> corrected .....   | <b>22286</b> | 1.861-8 (e)(7)(iii) and (8) revised;<br>authority citation removed .....   | <b>67083</b> |
| 1.301-1 (g) revised.....   | <b>49278</b> | 1.861-8T (e)(1) and (3) through<br>(11) revised; (h) amended; au-<br>thority citation removed .....  | <b>67083</b> |
| 1.301-1T Removed.....  | <b>49279</b> | Heading corrected.....   | 3812         |
| 1.337(d)-2 (g)(4) added.....   | 11036        | 1.865-1 Added .....  | <b>67083</b> |
| 1.337(d)-2T Added.....   | 11036        | 1.865-1T Removed.....  | <b>67085</b> |
| 1.337(d)-5T Heading and (d) re-<br>vised .....   | 12           | 1.865-2 (a)(1) and (3)(ii) amended;<br>(b)(1)(iv) <i>Example 6</i> and<br>(4)(iv) <i>Example 3</i> added;<br>(b)(4)(iii), (d)(3), (e)(1) and<br>(2)(i) revised ..... | <b>67086</b> |
| 1.337(d)-6T Added .....  | 12           | (a)(4)(iv) <i>Example 3</i> corrected .....  | 3812         |
| 1.337(d)-7T Added .....  | 12           | 1.865-2T Removed.....  | <b>67086</b> |
| 1.355-0 Amended .....  | <b>40591</b> | 1.874-1 (b)(2) revised; (b)(3) and<br>(4) redesignated as (b)(5) and<br>(6); new (b)(3) and (4) added .....  | 4174         |
| 1.355-7T Added .....   | <b>40591</b> | 1.874-1T Added .....   | 4174         |
| (n) corrected .....  | 8579         | Corrected.....   | 12471        |
| 1.401(a)(4)-0 Amended.....   | <b>34540</b> | 1.882-4 (a)(3)(ii) revised;<br>(a)(3)(iii), (iv) and (v) redes-<br>gnated as (a)(3)(v), (vi) and<br>(vii); new (a)(3)(iii) and (iv)<br>added .....                   | 4175         |
| 1.401(a)(4)-8 (b)(1) revised.....  | <b>34540</b> | 1.882-4T Added .....   | 4175         |
| 1.401(a)(4)-9 (b)(2)(v) added;<br>(c)(3)(ii) revised .....   | <b>34544</b> | 1.904-4 (c)(2)(ii)(A) amended.....   | <b>67086</b> |
| 1.401(a)(4)-12 Amended.....  | <b>34545</b> | 1.954-2 (a)(4)(ii)(A), (B),<br>(g)(2)(ii)(B)(2) and (3)(i)(B)<br>amended .....   | 12866        |
| 1.420-1 Added .....  | <b>32900</b> | 1.958-1 (b) amended .....  | <b>37897</b> |
| 1.446-4 (d)(2), (3), (e)(7) and (9)(ii)<br>amended .....   | 12866        | 1.958-2 (c)(1)(ii)(b) amended .....  | <b>37897</b> |
| 1.460-1 (j) corrected.....   | <b>18357</b> | 1.985-8 (c)(3)(ii) <i>Examples 1 and 2</i><br>correctly added .....  | <b>21447</b> |
| 1.460-2 (b)(2)(ii) and (c)(1) cor-<br>rected .....   | <b>18191</b> | 1.1031(k)-1 (k)(4) revised.....  | 4909         |
| 1.460-4 (b)(3) and (g) corrected.....  | <b>18191</b> | 1.1221-2 Revised .....   | 12866        |
| 1.472-8 (c) text redesignated as<br>(c)(1); (b)(4), (c)(1) heading<br>and (2) added; (e)(3) and (h)<br>revised ..... | 1082         |  |              |
| Corrected .....  | 5062, 5148   |  |              |

NOTE: **Boldface** page numbers indicate 2001 changes.

## LSA—LIST OF CFR SECTIONS AFFECTED

## CHANGES APRIL 2, 2001 THROUGH MARCH 29, 2002

**TITLE 26 Chapter I—Con.**

|   |              |   |              |
|---|--------------|---|--------------|
| 1.1256(e)-1 (b) and (c) amended.....  | 12866        | 20 Authority citation amended .....   | <b>38546</b> |
| Revised.....  | 12870        | 20.6075-1 Revised; interim.....   | <b>38546</b> |
| 1.1301-1 Undesignated center heading and section added .....  | 819          | 20.6081-1 Revised; interim.....   | <b>38546</b> |
| Corrected .....   | 5203         | 31 Authority citation amended .....   | <b>28370</b> |
| 1.1441-1 (b)(3)(ii)(C) and (e)(5)(V)(C)(2) correctly revised; (b)(3)(vi), (vii)(B), (c)(14), (e)(3)(iii)(D), (iv)(C)(I), (2), (D)(2) and (3) corrected..... | <b>18188</b> | 31.6071(a)-1 (a)(1) and (c) amended .....   | <b>33832</b> |
| 1.1441-1T Added (temporary).....  | 2328         | 31.6151-1 (b) amended .....   | <b>33832</b> |
| 1.1441-5 (e)(5)(ii) correctly designated as (e)(5)(ii); new (e)(5)(ii) corrected.....   | <b>18188</b> | 31.6205-1 (a)(6) revised.....   | <b>39640</b> |
| 1.1441-6 (b)(1) amended (temporary).....  | 2328         | 31.6302-1 (f)(4) revised.....   | <b>28370</b> |
| 1.1441-6T Added (temporary).....  | 2328         | (m)(1) revised.....   | <b>32542</b> |
| 1.1441-7 (b)(4)(i) correctly revised; (b)(5)(i)(A)(I) and (10)(ii) corrected.....   | <b>18189</b> | (i)(3) amended .....  | <b>33831</b> |
| 1.1461-1 Heading, (c)(1)(ii)(A)(I), (2)(i) and (ii)(H) corrected; (c)(2)(i)(M) correctly removed; (c)(2)(i)(N) correctly designated as (c)(2)(i)(M).....    | <b>18189</b> | (c)(1), (2)(i) introductory text, (3), (i)(3) and (5) amended .....   | <b>33832</b> |
| (a)(1) amended.....   | <b>33831</b> | 31.6302-1T Removed .....  | <b>28370</b> |
| 1.1502-5 (a)(1) amended .....   | <b>33831</b> | 31.6302(c)-2A (b)(1)(i) and (3) amended .....   | <b>33832</b> |
| 1.1502-20 (i) added .....   | 11037        | 31.6302(c)-3 (b)(2) amended .....   | <b>33831</b> |
| 1.1502-20T Added .....  | 11037        | (a)(1)(i), (ii), (3) and (b)(2) amended .....   | <b>33832</b> |
| 1.1502-32 (b)(4)(v) added.....  | 11040        | 31.6302(c)-4 (a) revised.....   | <b>32542</b> |
| 1.1502-32T Added .....  | 11040        | 35.3405-1T Amended .....  | <b>33832</b> |
| 1.1502-34 Amended.....  | <b>32902</b> | 36.3121(l)(10)-4 Amended .....  | <b>33832</b> |
| 1.1502-78 (e) added .....   | <b>33463</b> | 40 Authority citation revised.....  | <b>41776</b> |
| 1.1502-78T Removed .....  | <b>33464</b> | Authority citation amended.....   | 5472         |
| 1.6011-4T (b)(3)(i)(F) removed; (b)(3)(ii)(B) and (C) and (g) revised; (b)(5) amended.....  | <b>41135</b> | 40.0-1 (d) and (e) removed; (f) redesignated as new (d) .....   | <b>41776</b> |
| 1.6045-1 (g)(1)(i) and (3)(iv) corrected.....   | <b>18189</b> | 40.6011(a)-1 (c) removed .....  | <b>41776</b> |
| 1.6049-5 (b)(12), (c)(4) introductory text, (d)(2)(i), (ii), (3)(i), (ii), (iii)(A) and (B) corrected .....   | <b>18189</b> | 40.6011(a)-2 (b)(2) amended; (d) removed .....  | <b>41776</b> |
| 1.6050I-0 Amended.....  | <b>67687</b> | 40.6071(a)-1 (a), (b)(2) and (c) revised .....  | <b>41776</b> |
| 1.6050I-1 (a)(1) redesignated as (a)(1)(i); new (a)(1) heading and (ii) added .....   | <b>67687</b> | 40.6071(a)-2 Removed .....  | <b>41776</b> |
| 1.6151-1 (d)(1) amended .....   | <b>33831</b> | 40.6071(a)-3 Added.....   | 5472         |
| 1.6302-1 (d) revised .....  | <b>32542</b> | 40.6091-1 (d) removed .....   | <b>41776</b> |
| (b)(1) amended.....   | <b>33831</b> | 40.6101-1 Revised.....  | <b>41776</b> |
| 1.6302-2 (d) revised .....  | <b>32542</b> | 40.6109(a)-1 Revised.....   | <b>41776</b> |
| (a)(1)(i), (ii), (iv) and (b)(1) amended .....  | <b>33831</b> | 40.6151(a)-1 Revised.....   | <b>41776</b> |
| 1.6302-3 (a) amended .....  | <b>33831</b> | 40.6302(c)-1 (d)(1) amended .....   | <b>33832</b> |
|   |              | Revised .....   | <b>41776</b> |
|   |              | 40.6302(c)-2 Revised .....  | <b>41777</b> |
|   |              | 40.6302(c)-3 (b)(1)(ii), (3), (d) and (f)(4) introductory text amended; (f)(5), (7) and (h) removed; (f)(6) redesignated as new (f)(5); (g) revised ..... | <b>41778</b> |
|   |              | 40.6302(c)-4 Removed .....  | <b>41778</b> |
|   |              | 40.9999-1 Removed .....   | <b>41778</b> |
|   |              | 48.4081-8 Revised .....   | <b>27597</b> |
|   |              | 53.4958-0 Added .....   | 3083         |
|   |              | 53.4958-0T Removed .....  | 3083         |
|   |              | 53.4958-1 Added .....   | 3083         |
|   |              | 53.4958-1T Removed .....  | 3083         |
|   |              | 53.4958-2 Added .....   | 3083         |
|   |              | 53.4958-2T Removed .....  | 3083         |

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|   |              |                              |              |
|---|--------------|------------------------------|--------------|
| 53.4958-3 Added .....   | 3083         | 301.6223(c)-1T Removed ..... | <b>50549</b> |
| 53.4958-3T Removed.....   | 3083         | 301.6223(e)-1 Added.....     | <b>50549</b> |
| 53.4958-4 Added.....  | 3083         | 301.6223(e)-1T Removed ..... | <b>50550</b> |
| (a)(3)(vii) Example 1 and (c)(4)<br>Example 2 corrected.....  | 12472        | 301.6223(e)-2 Added.....     | <b>50550</b> |
| 53.4958-4T Removed.....   | 3083         | 301.6223(e)-2T Removed ..... | <b>50550</b> |
| 53.4958-5 Added .....   | 3083         | 301.6223(f)-1 Added.....     | <b>50550</b> |
| 53.4958-5T Removed.....   | 3083         | 301.6223(f)-1T Removed ..... | <b>50550</b> |
| 53.4958-6 Added .....   | 3083         | 301.6223(g)-1 Added.....     | <b>50550</b> |
| 53.4958-7 Added .....   | 3083         | 301.6223(g)-1T Removed ..... | <b>50551</b> |
| 53.4958-7T Removed.....   | 3083         | 301.6223(h)-1 Added.....     | <b>50551</b> |
| 53.4958-8T Removed.....   | 3083         | 301.6223(h)-1T Removed ..... | <b>50551</b> |
| 301 Authority citation amended<br><b>39438, 50544, 64352, 64742</b>   |              | 301.6224(a)-1 Added.....     | <b>50551</b> |
| 301.6103(j)(5)-1 Added.....   | <b>39438</b> | 301.6224(a)-1T Removed ..... | <b>50551</b> |
| 301.6103(j)(5)-1T Removed .....   | <b>39439</b> | 301.6224(b)-1 Added.....     | <b>50551</b> |
| 301.6103(k)(9)-1 Added.....   | <b>64742</b> | 301.6224(c)-1 Added.....     | <b>50551</b> |
| 301.6103(k)(9)-1T Removed .....   | <b>64743</b> | 301.6224(c)-1T Removed ..... | <b>50552</b> |
| 301.6103(p)(2)(B)-1 Removed.....  | <b>64352</b> | 301.6224(c)-2 Added.....     | <b>50552</b> |
| 301.6103(p)(2)(B)-1T Added.....   | <b>64352</b> | 301.6224(c)-2T Removed ..... | <b>50552</b> |
| 301.6109-1 (g)(3) revised (tem-<br>porary).....   | 2329         | 301.6224(c)-3 Added.....     | <b>50552</b> |
| 301.6109-1T Added (temporary).....  | 2329         | 301.6224(c)-3T Removed ..... | <b>50553</b> |
| 301.6111-2T (b)(3) removed; (b)(4)<br>through (7) redesignated as<br>new (b)(3) through (6); new<br>(b)(3) introductory text, (4)<br>introductory text, (ii), (6)<br>and (h) amended; (b)(1), new<br>(3)(ii), (4)(i), (6) introductory<br>text (c)(3) and (e)(2)(ii)(E) re-<br>vised; new (b)(6) <i>Example 2</i><br>redesignated as <i>Example</i> and<br>amended..... | <b>41135</b> | 301.6226(a)-1 Added.....     | <b>50553</b> |
| Removed .....   | <b>64744</b> | 301.6226(b)-1 Added.....     | <b>50553</b> |
| 301.6112-1T Authority citation<br>removed.....  | <b>41137</b> | 301.6226(b)-1T Removed ..... | <b>50554</b> |
| 301.6221-1 Added.....   | <b>50544</b> | 301.6226(e)-1 Added.....     | <b>50554</b> |
| 301.6221-1T Removed .....   | <b>50545</b> | 301.6226(e)-1T Removed ..... | <b>50554</b> |
| 301.6222(a)-1 Added.....  | <b>50545</b> | 301.6226(f)-1 Added.....     | <b>50554</b> |
| 301.6222(a)-1T Removed .....  | <b>50545</b> | 301.6226(f)-1T Removed ..... | <b>50554</b> |
| 301.6222(a)-2 Added.....  | <b>50545</b> | 301.6227(b)-1T Removed ..... | <b>50554</b> |
| 301.6222(a)-2T Removed .....  | <b>50546</b> | 301.6227(c)-1 Added.....     | <b>50554</b> |
| 301.6222(b)-1 Added.....  | <b>50546</b> | 301.6227(c)-1T Removed ..... | <b>50554</b> |
| 301.6222(b)-1T Removed .....  | <b>50546</b> | 301.6227(d)-1 Added.....     | <b>50555</b> |
| 301.6222(b)-2 Added.....  | <b>50546</b> | 301.6229(b)-1 Added.....     | <b>50555</b> |
| 301.6222(b)-2T Removed .....  | <b>50546</b> | 301.6229(b)-1T Removed ..... | <b>50555</b> |
| 301.6222(b)-3 Added.....  | <b>50546</b> | 301.6229(b)-2 Added.....     | <b>50555</b> |
| 301.6222(b)-3T Removed .....  | <b>50547</b> | 301.6229(b)-2T Removed ..... | <b>50555</b> |
| 301.6223(a)-1 Added.....  | <b>50547</b> | 301.6229(e)-1 Added.....     | <b>50555</b> |
| 301.6223(a)-1T Removed .....  | <b>50547</b> | 301.6229(e)-1T Removed ..... | <b>50555</b> |
| 301.6223(a)-2 Added.....  | <b>50547</b> | 301.6229(f)-1 Added.....     | <b>50555</b> |
| 301.6223(a)-2T Removed .....  | <b>50547</b> | 301.6229(f)-1T Removed ..... | <b>50556</b> |
| 301.6223(b)-1 Added.....  | <b>50547</b> | 301.6230(b)-1 Added.....     | <b>50556</b> |
| 301.6223(b)-1T Removed .....  | <b>50548</b> | 301.6230(b)-1T Removed ..... | <b>50556</b> |
| 301.6223(b)-2 Added.....  | <b>50548</b> | 301.6230(c)-1 Added.....     | <b>50556</b> |
| 301.6223(b)-2T Removed .....  | <b>50548</b> | 301.6230(c)-1T Removed ..... | <b>50556</b> |
| 301.6223(c)-1 Added.....  | <b>50548</b> | 301.6230(e)-1 Added.....     | <b>50556</b> |

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**TITLE 26 Chapter I—Con.**

|  |              |   |  |
|--|--------------|---|--|
| 301.6231(a)(7)–1T Removed.....   | <b>50559</b> | (d)(1)(iv)(H), (I), (v) <i>Example 5</i> and (e)(3) added .....       | <b>41779</b>   |
| 301.6231(a)(12)–1 Added.....   | <b>50559</b> | 301.9100–5T (c) concluding text amended .....                         | <b>33832</b>   |
| 301.6231(a)(12)–1T Removed.....  | <b>50559</b> | 601.401 (a)(5) heading, (iii) and (iv) amended.....                   | <b>33832</b>   |
| 301.6231(c)–1 Added.....   | <b>50559</b> | 602 Technical correction .....  | <b>4177</b> , 5062,<br>12471   |
| 301.6231(c)–1T Removed .....   | <b>50560</b> | 602.101 (b) table amended (OMB numbers).....                          | <b>32542</b> , <b>33637</b> , <b>38546</b> ,<br><b>50563</b> , <b>64352</b> , <b>66314</b> |
| 301.6231(c)–2 Added.....   | <b>50560</b> | (b) table corrected .....   | <b>64076</b>   |
| 301.6231(c)–2T Removed .....   | <b>50560</b> | Corrected; CFR correction .....                                       | <b>43478</b>   |
| 301.6231(c)–3 Added.....   | <b>50560</b> | (b) table amended (OMB numbers) ....17, 822, 1095, 3099, 11040, 12871 |  |
| 301.6231(c)–3T Removed .....   | <b>50561</b> |   |  |
| 301.6231(c)–4 Added.....   | <b>50561</b> |   |  |
| 301.6231(c)–4T Removed .....   | <b>50561</b> |   |  |
| 301.6231(c)–5 Added.....   | <b>50561</b> |   |  |
| 301.6231(c)–5T Removed .....   | <b>50561</b> |   |  |
| 301.6231(c)–6 Added.....   | <b>50561</b> |   |  |
| 301.6231(c)–6T Removed .....   | <b>50561</b> |   |  |
| 301.6231(c)–7 Added.....   | <b>50561</b> |   |  |
| 301.6231(c)–7T Removed .....   | <b>50561</b> |   |  |
| 301.6231(c)–8 Added.....   | <b>50561</b> |   |  |
| 301.6231(c)–8T Removed .....   | <b>50562</b> |   |  |
| 301.6231(d)–1 Added.....   | <b>50562</b> |   |  |
| 301.6231(d)–1T Removed .....   | <b>50562</b> |   |  |
| 301.6231(e)–1 Added.....   | <b>50562</b> |   |  |
| 301.6231(e)–1T Removed .....   | <b>50562</b> |   |  |
| 301.6231(e)–2 Added.....   | <b>50562</b> |   |  |
| 301.6231(e)–2T Removed .....   | <b>50563</b> |   |  |
| 301.6231(f)–1 Added.....   | <b>50563</b> |   |  |
| 301.6231(f)–1T Removed .....   | <b>50563</b> |   |  |
| 301.6233–1 Added.....  | <b>50563</b> |   |  |
| 301.6233–1T Removed .....  | <b>50563</b> |   |  |
| 301.6302–1 (a), (b)(1) and (2) amended .....   | <b>33832</b> |   |  |
| 301.6302–1T Removed .....  | <b>33831</b> |   |  |
| 301.6311–1 (a)(1)(i) amended.....  | <b>64743</b> |   |  |
| 301.6311–2 Added.....  | <b>64743</b> |   |  |
| (d)(2)(i)(D) corrected .....   | 1416         |   |  |
| 301.6320–1 Added .....   | 2561         |   |  |
| 301.6320–1T Removed .....  | 2568         |   |  |
| 301.6323(j)–1 Added.....   | <b>33465</b> |   |  |
| 301.6330–1 Added .....   | 2551         |   |  |
| 301.6330–1T Removed .....  | 2558         |   |  |
| 301.6656–1 Removed; new 301.6656–1 redesignated from 301.6656–3 .....  | <b>32542</b> |   |  |
| 301.6656–2 Removed .....   | <b>32542</b> |   |  |
| 301.6656–3 Redesignated as 301.6656–1.....   | <b>32542</b> |   |  |
| 301.7611–1 Amended .....   | 3099         |   |  |
| Corrected.....   | 12472        |   |  |
| 301.7701–3 (g)(2) redesignated as (g)(2)(i); new (g)(2)(i) heading and (ii) added; (g)(4) amended .....                    | <b>64912</b> |   |  |
| 301.7701–7 (d)(1)(iv) introductory text and (v) <i>Example 1</i> revised; (d)(1)(iv)(H) redesignated as (d)(1)(iv)(J); new |              | 1.1 (a) amended .....   | <b>42733</b>   |
|  |              | 1.31 Amended.....   | <b>42733</b>   |
|  |              | 1.35 Amended.....   | <b>42733</b>   |
|  |              | 1.50 Amended.....   | <b>42733</b>   |
|  |              | 1.51 Amended.....   | <b>42733</b>   |

NOTE: **Boldface** page numbers indicate 2001 changes.**TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS****Chapter I—Bureau of Alcohol, Tobacco and Firearms, Department of the Treasury (Parts 1—299)**

|                       |              |
|-----------------------|--------------|
| 1.1 (a) amended ..... | <b>42733</b> |
| 1.31 Amended.....     | <b>42733</b> |
| 1.35 Amended.....     | <b>42733</b> |
| 1.50 Amended.....     | <b>42733</b> |
| 1.51 Amended.....     | <b>42733</b> |